



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Laura Roberts
DOCKET NO.: 11-01594.001-R-1
PARCEL NO.: 15-33.0-477-005

The parties of record before the Property Tax Appeal Board are Laura Roberts, the appellant, and the Sangamon County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Sangamon** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,998
IMPR.: \$56,935
TOTAL: \$68,933

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction containing 2,166 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage. The property has a .59-acre site and is located in Springfield, Clear Lake Township, Sangamon County.

The appellant's appeal is based on assessment equity regarding both the improvement and land assessments of the subject property. The appellant submitted information on four comparable properties in the Section V grid analysis of the Residential Appeal petition. Each comparable is in close proximity to the subject property. The comparables are described as one-story or 1.5-story dwellings¹ of frame or frame and masonry construction that range in size from 2,104 to 2,655 square feet of living area. The dwellings range in age from 9 to 11 years old. Features of the comparables include a full basement, central air conditioning, one or two fireplaces and a two-car to a four-car garage. The comparables are reported to have improvement assessments ranging from \$57,882 to \$65,154 or from \$22.48 to

¹ The appellant also describes the subject as a 1.5-story dwelling although the assessing officials provided a copy of the property record card which indicates the home is a one-story dwelling.

\$30.97 per square foot of living area.² The subject's improvement assessment is \$71,323 or \$32.93 per square foot of living area.

The comparable parcels range in size from .4 to .59-acres of land area and have land assessments ranging from \$7,534 to \$13,102 or from \$0.43 to \$0.51 per square foot of land area. The subject has a land assessment of \$11,867 or \$0.46 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$55,623 or \$25.68 per square foot of living area and a reduction in the subject's land assessment to \$11,813 or \$0.46 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$84,106 was disclosed after the township equalization factor of 1.0110 was applied. The board of review contended, "Appellant's equity grid has incomplete data - see attached PRC's and correct EAV per parcel - see attached."

The first attachment was a copy of the property record card for the subject that indicated the 2011 assessment totaled \$87,612. This figure appears to be the original assessment before Board of Review action and higher than the Final Decision issued by the Sangamon County Board of Review on March 1, 2012 reflecting a total pre-equalized assessment of \$83,190.

Various attached computer printouts revealed that each of the four suggested comparables appear to have been equalized by a factor of 1.0110 like the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's improvement assessment is warranted, but no reduction in the subject's land assessment is justified on this record.

The appellant contends unequal treatment in the subject's land and improvement assessments as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment

² The appellant presented the "total assessment" per square foot of living area, including land, in the Section V analysis.

data, the Board finds the appellant has met this burden as to the improvement assessment argument, but has not met this burden as to the land inequity argument.

Since the subject and all of the comparables presented by the appellant have been equalized by the same factor, the Board will analyze equalized assessment figures provided in the board of review's submission. The Board finds the appellant's comparables have varying degrees of similarity to the subject in size, exterior construction, features and age, but each comparable is similar in location and land area.

These comparables had equalized land assessments that ranged from \$7,617 to \$13,246 or from \$0.44 to \$0.52 per square foot of land area. The subject has an equalized land assessment of \$11,998 or \$0.47 per square foot of land area, which is within the range of these land comparables and fails to establish the appellant's claim of inequity as to the subject's land assessment.

The four comparables presented by the appellant had equalized improvement assessments that ranged from \$58,519 to \$65,871 or from \$22.73 to \$31.31 per square foot of living area. The subject's equalized improvement assessment of \$72,108 or \$33.29 per square foot of living area falls above the range established by the only comparables in this record and is not justified. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment including application of the township equalization factor is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 22, 2013

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.